COFRS/COA/MODELS/SFA

SFA5X

Exempt

COFRS ACCOUNTING MODEL

NURSES TRAINING GRANT (NTG)

Used to record expenditures of the state-supported Student Financial Aid Program for Nurses Training Grants and to record revenue received from the Colorado Commission on Higher Education for these expenditures.
This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): *The Higher Education Financial Advisory Committee (FAC)*
The Blue Book, US Department of Education
CCHE Student Financial Aid Handbook

Assumes equal share of state and federal funds in the alloction. Share may be unequal in reality and is identified in the allocation notice from CCHE

		BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR
	COFRS JOURNAL ENTRY CODING									
	EXPENDITURE ENTRY = Record Distribution of Financial Aid to Student									
1	Defaulted Bank Code	N/A								
	Auxiliary Self-Funded Enterprises - Exempt		320/GXX							
	Nurses Training Grant			NTG						
	Scholarships & Fellowships Expenditures				11XX/19XX					
	Expenditure					22				
	Student Financial Aid						5892		$500	
2	Defaulted Bank Code	1001								
	Auxiliary Self-Funded Enterprises - Exempt		320/GXX							
	Not used with Balance Sheet Accounts			XXX	XXX					
	Asset					01				
	Operating Cash						1100			$500
	REVENUE ENTRY = Record Receipt of Reimbursement Funds from CCHE									
3	Defaulted Bank Code	1001								
	Auxiliary Self-Funded Enterprises - Exempt		320/GXX							
	Not used with Balance Sheet Accounts			XXX	XXX					
	Asset					01				
	Operating Cash						1001		$500	
4	Defaulted Bank Code	N/A								
	Auxiliary Self-Funded Enterprises - Exempt		320/GXX							
	Nurses Training Grant			NTG						
	Operating Transfers from the State				1900/9200					
	Revenue					31				
	OT Exempt DOHE Student Financial Aid						ELGB			$500